



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALMENA MUNICIPAL WATER UTILITY

Principal Office: 115 PORTLAND AVENUE WEST
P.O. BOX 155
ALMENA, WI 54805-0155

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALMENA MUNICIPAL WATER UTILITY**Utility Address:** 115 PORTLAND AVENUE WEST

P.O. BOX 155

ALMENA, WI 54805-0155

When was utility organized? 1/1/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOSEPH J. VINOPAL JR.**Title:** VILLAGE CLERK**Office Address:**

675 GARFIELD STREET, SUITE A

ALMENA, WI 54805

Telephone: (715) 357 - 3013**Fax Number:** (715) 357 - 3021**E-mail Address:** None

Individual or firm, if other than utility employee, preparing this report:

Name: BRIAN M. KAHL**Title:** AUDITOR**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: BRIAN KAHL**Title:** AUDITOR**Office Address:** TRACEY & THOLE
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 1/13/2000**Period covered by most recent audit:** 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: GREGORY FORSELL**Title:** WATER UTILITY SUPERINTENDENT**Office Address:**
675 GARFIELD STREET
ALMENA, WI 54016**Telephone:****Fax Number:****E-mail Address:**

Name: GREGORY RUNDHAUG**Title:** PRESIDENT**Office Address:**
675 GARFIELD STREET, SUITE A
ALMENA, WI 54805**Telephone:** (715) 357 - 3013**Fax Number:** (715) 357 - 3021**E-mail Address:** none

Name: JOSEPH J. VINOPAL JR.**Title:** VILLAGE CLERK**Office Address:**
675 GARFIELD STREET, SUITE A
ALMENA, WI 54805**Telephone:** (715) 357 - 3013**Fax Number:** (715) 357 - 3021**E-mail Address:** none

Name of utility commission/committee: Village Board is acting as Utility Commission

Names of members of utility commission/committee:

MRS BARBARA ELFERS, TRUSTEE

MRS DANIEL HOFF, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR JEFFREY JUNKINS, TRUSTEE

MR MARK OLSON, TRUSTEE

MRS KATHY ROCKOW, TRUSTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	63,649	61,261	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,261	19,840	2
Depreciation Expense (403)	13,441	12,926	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,346	10,200	5
Total Operating Expenses	46,048	42,966	
Net Operating Income	17,601	18,295	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,601	18,295	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	984	1,366	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	984	1,366	
Total Income	18,585	19,661	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	18,585	19,661	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	18,585	19,661	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	293,265	263,873	19
Balance Transferred from Income (433)	18,585	19,661	20
Miscellaneous Credits to Surplus (434)	11,013	9,731	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	322,863	293,265	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Earned on Investments	984	4
Total (Acct. 419):	984	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1999 Tax Equivalent Waived	11,013	8
Total (Acct. 434):	11,013	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	63,649	0	0	0	63,649	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	63,649	0	0	0	63,649	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	602,099	601,596	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	134,145	120,201	2
Net Utility Plant	467,954	481,395	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,800	1,800	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,800	1,800	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	254,146	212,642	8
Temporary Cash Investments (132)	20,181	19,196	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,257	9,798	11
Other Accounts Receivable (143)	0	208	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,573	3,350	14
Materials and Supplies (150)	1,242	1,166	15
Prepayments (165)	21	21	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	289,420	246,381	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	759,174	729,576	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	278,473	278,473	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	322,863	293,265	23
Total Proprietary Capital	601,336	571,738	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	157,838	157,838	38
Total Liabilities and Other Credits	759,174	729,576	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	602,099	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	602,099	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	134,145	0	0	0	9
Total Accumulated Provision	134,145	0	0	0	
Net Utility Plant	467,954	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	120,201				120,201	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,441				13,441	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	503				503	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,944	0	0	0	13,944	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	134,145	0	0	0	134,145	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.32%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,242	1,166	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,242	1,166	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	278,473	1
Changes during year (explain):		2
Balance end of year	278,473	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,346	2
Charged electric department expense		3
Charged sewer department expense	293	4
Other (explain):		
NONE		5
Total Accruals and other credits	11,639	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	553	7
PSC Remainder Assessment	73	8
Other (explain):		
Property Tax Equivalent Forgiven by Municipality	11,013	9
Total payments and other debits	11,639	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	157,838	0	0	0	0	157,838	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	157,838	0	0	0	0	157,838	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	1,800	2
Total (Acct. 124):	1,800	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,257	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,257	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1999 Tax Roll Items	3,573	12
Total (Acct. 145):	3,573	
Prepayments (165):		
Prepaid Insurance	21	13
Total (Acct. 165):	21	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	601,847	0	0	0	601,847	1
Materials and Supplies	1,204	0	0	0	1,204	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	127,173	0	0	0	127,173	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	157,838	0	0	0	157,838	6
Other (specify):						
NONE					0	7
Average Net Rate Base	318,040	0	0	0	318,040	
Net Operating Income	17,601	0	0	0	17,601	8
Net Operating Income as a percent of Average Net Rate Base	5.53%	N/A	N/A	N/A	5.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	278,473	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	308,064	3
Other (Specify):		4
Total Average Proprietary Capital	586,537	
Net Income		
Net Income	18,585	5
Percent Return on Proprietary Capital	3.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2000

Mr. Joseph J. Vinopal, Jr.
Almena Municipal Water Utility
675 Garfield Street South, Suite A
Almena, WI 54805-7031

1999 Analytical Review DWCCA-100-ELE

Dear Mr. Vinopal:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Gregory Rundhaug, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		62,299	1
Total Sales of Water		62,299	
Other Operating Revenues			
Forfeited Discounts (470)		557	2
Other Water Revenues (474)		793	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,350	
Total Operating Revenues		63,649	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		13,897	5
General Operating Expenses (680-690)		7,364	6
Total Operation and Maintenance Expenses		21,261	
Other Operating Expenses			
Depreciation Expense (403)		13,441	7
Amortization Expense (404)			8
Taxes (408)		11,346	9
Total Other Operating Expenses		24,787	
Total Operating Expenses		46,048	
NET OPERATING INCOME		17,601	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	238	11,333	30,755	4
Commercial	45	3,582	9,686	5
Industrial				6
Total Metered Sales to General Customers (461)	283	14,915	40,441	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		20,624	8
Other Sales to Public Authorities (464)	9	197	1,234	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	293	15,112	62,299	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	20,624	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	20,624	
Forfeited Discounts (470):		
Customer late payment charges	557	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	557	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	793	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	793	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,777	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,573	3
Chemicals (630)	787	4
Supplies and Expenses (640)	3,058	5
Repairs of Water Plant (650)	222	6
Transportation Expenses (660)	480	7
Total Plant Operation and Maintenance Expenses	13,897	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,820	8
Office Supplies and Expenses (681)	1,875	9
Outside Services Employed (682)	2,050	10
Insurance Expense (684)	647	11
Employees Pensions and Benefits (686)	972	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,364	
Total Operation and Maintenance Expenses	21,261	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,013	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		293	2
Net property tax equivalent		10,720	
Social Security		553	3
PSC Remainder Assessment		73	4
Other (specify): NONE			5
Total tax expense		11,346	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209439				3
County tax rate	mills		5.593500				4
Local tax rate	mills		0.000000				5
School tax rate	mills		11.829219				6
Voc. school tax rate	mills		1.509840				7
Other tax rate - Local	mills		7.010083				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.152081				10
Less: state credit	mills		1.562805				11
Net tax rate	mills		24.589276				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.000000				14
Combined School Tax Rate	mills		13.339059				15
Other Tax Rate - Local	mills		7.010083				16
Total Local & School Tax	mills		20.349142				17
Total Tax Rate	mills		26.152081				18
Ratio of Local and School Tax to Total	dec.		0.778108				19
Total tax net of state credit	mills		24.589276				20
Net Local and School Tax Rate	mills		19.133111				21
Utility Plant, Jan. 1	\$	601,596	601,596				22
Materials & Supplies	\$	1,166	1,166				23
Subtotal	\$	602,762	602,762				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	602,762	602,762				26
Assessment Ratio	dec.		0.954906				27
Assessed Value	\$	575,581	575,581				28
Net Local & School Rate	mills		19.133111				29
Tax Equiv. Computed for Current Year	\$	11,013	11,013				30
Tax Equivalent per 1994 PSC Report	\$	6,851					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,013					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	800		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	83,054		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	83,854	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,490		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,056		17
Diesel Pumping Equipment (326)	30,247		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	484		20
Total Pumping Plant	116,277	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,253		23
Total Water Treatment Plant	4,253	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			800	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,054	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	83,854	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			42,490	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,056	17
Diesel Pumping Equipment (326)			30,247	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			484	20
Total Pumping Plant	0	0	116,277	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,253	23
Total Water Treatment Plant	0	0	4,253	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	28,364		26
Transmission and Distribution Mains (343)	246,443		27
Fire Mains (344)	0		28
Services (345)	58,321		29
Meters (346)	24,888	503	30
Hydrants (348)	38,737		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	396,753	503	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	459		38
Other Tangible Property (390)	0		39
Total General Plant	459	0	
Total utility plant in service directly assignable	601,596	503	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	601,596	503	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			28,364 26
Transmission and Distribution Mains (343)			246,443 27
Fire Mains (344)			0 28
Services (345)			58,321 29
Meters (346)			25,391 30
Hydrants (348)			38,737 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	397,256
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			459 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	459
Total utility plant in service directly assignable	0	0	602,099
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	602,099

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,348	1,348	1
February			1,202	1,202	2
March			1,337	1,337	3
April			1,361	1,361	4
May			1,565	1,565	5
June			1,677	1,677	6
July			1,728	1,728	7
August			1,617	1,617	8
September			1,619	1,619	9
October			1,473	1,473	10
November			1,385	1,385	11
December			1,343	1,343	12
Total for year	0	0	17,655	17,655	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				410	14
Other utility use explanation:					15
Flushing Hydrants 400					
Flushing Sewer Main 10					
Water pumped into distribution system				17,045	16
Less: Water sold				15,112	17
Losses and unaccounted for				1,933	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				107	21
Date of maximum: 11/9/1999					22
Cause of maximum:					23
Fire					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 3/16/1999					25
Total KWH used for pumping for the year				21,055	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
510 WASHINGTON (1962)	#1	173	8	300,000	Yes	1
305 PORTLAND (1995)	#2	430	8	460,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	510 WASHINGTON	305 PORTLAND AVE.		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	FRANKLIN	BYRAN JACKSON		5
Year Installed	1989	1995		6
Type	OTHER	VERTICAL TURBINE		7
Actual Capacity (gpm)	120	200		8
Pump Motor or Standby Engine Mfr	FRANKLIN	JACKSON		10
Year Installed	1989	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ET		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1962		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	100		10
Total capacity in gallons	30,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	286	0	0	0	286	1
M	D	4.000	49	0	0	0	49	2
M	D	6.000	21,923	0	0	0	21,923	3
P	D	6.000	2,633	0	0	0	2,633	4
M	D	8.000	4,801	0	0	0	4,801	5
Total Within Municipality			29,692	0	0	0	29,692	
Total Utility			29,692	0	0	0	29,692	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	172	0	0	0	172		1
M	0.750	66	0	0	0	66		2
M	1.000	45	0	0	0	45	14	3
M	1.500	2	0	0	0	2		4
M	2.000	8	0	0	0	8		5
Total Utility		293	0	0	0	293	14	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	328	0	0	0	328	41	1
0.750	84	6	0	0	90	6	2
1.000	5	0	0	0	5	0	3
2.000	7	0	0	0	7	0	4
3.000	1	0	0	0	1	0	5
Total:	425	6	0	0	431	47	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	184	37	0	4	0	103	328	1
0.750	54	3	0	3	0	30	90	2
1.000	0	3	0	0	0	2	5	3
2.000	0	4	0	1	0	2	7	4
3.000	0	0	0	0	0	1	1	5
Total:	238	47	0	8	0	138	431	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	46				46	2
Total Fire Hydrants	46	0	0	0	46	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	46
Number of distribution system valves end of year:	65
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

NONE